

of men always, and at the same time opening up an easy and insidious road to favoritism and privilege, an evil that seems to hold the Province in its grip, and yet one that cannot be combated when the only method of meeting it is the almost useless one of personal appeal to the courts for review, since the average man would prefer to endure a wrong rather than appeal. In all these towns and villages there is not one in which the general equity of the assessment could not be greatly improved by the proposed grant of power to the council to adjust relative rates.

In very small townships, having a population of from 100 to 500, the following very interesting condition prevails:

	HUDSON	SHERBOURNE	DILKE	HARLEY	JOCELYN
Land Value.....	\$63,896	\$25,783	\$48,584	\$96,667	\$67,073
Improvement Value..	8,450	32,760	21,015	8,515	8,545
Business assessment..	300	1930	2930	500	300
Income tax.....	0	0	0	0	0
Rates.....	.033	.231	.011	.009	.007
Population.....	188	226	262	396	406

We see here that a township of 188 people has almost three times the value in land and one-third the value in buildings as another of 226 people; a manifest absurdity, while in another case a township of 262 people has only one-half the land value of another with 249 people, while it has almost three times the value in improvements and six times the value in business, a condition which could only arise out of the misplaced judgment of two men without any way to review their work on the part of the people. No effort has been made at equity, but the appraisalment of values has simply been accepted and a suitable rate fixed to raise the necessary money, a condition under which people soon begin to groan, and realize that taxation instead of being a glad privilege for value received, has become a burden indeed.

In larger townships having from 500 to 1,000 population, the same chaotic state of affairs exists.

	Hanmer	Thessalon	Carlow	S. Elmsley	Alnwick	Armour	Harvey	N. Crosby
Land Value	\$40,545	\$83,060	\$39,400	\$329,371	\$248,255	\$165,650	\$182,691	\$262,132
Improve. Value..	10,605	16,360	32,810	117,890	194,030	61,364	25,490	75,840
Business ass'm't	7,952	850	600	2,705	5,880	3,961	396	850
Income tax.....	0	0	0	0	100	300	0	0
Rates.....	.0214	.013	.010	.009	.011	.004	.003	.016
Population.....	500	642	656	730	872	942	932	956

When one looks at this exhibit, wonder and amazement takes the place of credulity, that such things can exist where there has been no collusion to bring it about. Just note: the second has more than double the land value of the first and only one-ninth the business and 142 more people. The third has less than one-half the land value of